



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DURAND MUNICIPAL WATER SUPPLY

Principal Office: 104 E. MAIN STREET
P.O. BOX 202
DURAND, WI 54736-0202

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DURAND MUNICIPAL WATER SUPPLY

Utility Address: 104 E. MAIN STREET
P.O. BOX 202
DURAND, WI 54736-0202

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JON A. PFEILSTICKER
Title: CITY CLERK-TREASURER

Office Address: CITY OF DURAND
104 E. MAIN ST.
P.O. BOX 202
DURAND, WI 54736

Telephone: (715) 672 - 8770

Fax Number: (715) 672 - 8236

E-mail Address: dchall@nelson-tel.net

President, chairman, or head of utility commission/board or committee:

Name: GERALD M. BAUER
Title: MAYOR

Office Address:
P.O. BOX 202
DURAND, WI 54736

Telephone: (715) 672 - 8770

Fax Number: (715) 672 - 8236

E-mail Address: dchall@nelson-tel.net

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MRS. DEBRA WELCH, CPA

Title: AUDITOR

Office Address: CLIFTON GUNDERSON LLC

435 JULIE ST.

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177

Date of most recent audit report: 12/31/2002

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: GARY L. SWEENEY

Title: UTILITY SUPERINTENDENT

Office Address:

104 E. MAIN ST.

P.O. BOX 202

DURAND, WI 54736

Telephone: (715) 672 - 8047

Fax Number: (715) 672 - 8236

E-mail Address: dchall@nelson-tel.net

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

MR GERALD M. BAUER, MAYOR/CHAIRMAN

MR KIPPER FAGERLAND, COUNCIL MEMBER

MR STEPHEN N FISHER, COUNCIL MEMBER

MRS CHRISTI A. LIEFFRING, COUNCIL MEMBER

MR JON A. PFEILSTICKER, CLERK-TREASURER

MRS DENISE D. POLZER, COUNCIL MEMBER

MR STEVE SCHOFIELD, COUNCIL MEMBER

MR JASON J. SCHOONOVER, COUNCIL MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

n/a

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	299,456	296,602	1
Operating Expenses:			
Operation and Maintenance Expense (401)	143,002	142,594	2
Depreciation Expense (403)	37,371	43,770	3
Amortization Expense (404)	3,640	3,640	4
Taxes (408)	41,596	41,748	5
Total Operating Expenses	225,609	231,752	
Net Operating Income	73,847	64,850	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	73,847	64,850	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	724	520	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	724	520	
Total Income	74,571	65,370	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	74,571	65,370	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,923	11,651	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	4,432	5,032	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	14,355	16,683	
Net Income	60,216	48,687	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	185,567	136,882	19
Balance Transferred from Income (433)	60,216	48,687	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	2	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	245,783	185,567	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	724	4
Total (Acct. 419):	724	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	299,456	0	0	0	299,456	1	
Less: interdepartmental sales	0	0	0	0	0	2	
Less: interdepartmental rents	0	0	0		0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	299,456	0	0	0	299,456		

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,195,359	2,166,102	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	775,018	741,001	2
Net Utility Plant	1,420,341	1,425,101	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	637	637	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	637	637	
Investment in Municipality (123)	0	0	5
Other Investments (124)	20,731	29,650	6
Special Funds (125)	0	0	7
Total Other Property and Investments	21,368	30,287	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	53,739	54,370	11
Other Accounts Receivable (143)	2,263	879	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,676	5,202	14
Materials and Supplies (150)	6,280	6,942	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		369	17
Total Current and Accrued Assets	86,958	67,762	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	3,640	7,280	20
Total Deferred Debits	3,640	7,280	
Total Assets and Other Debits	1,532,307	1,530,430	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	204,992	204,992	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	245,783	185,567	23
Total Proprietary Capital	450,775	390,559	
LONG-TERM DEBT			
Bonds (221)	35,420	48,070	24
Advances from Municipality (223)	80,583	88,642	25
Other long-Term Debt (224)	190,000	216,774	26
Total Long-Term Debt	306,003	353,486	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,948	2,563	28
Payables to Municipality (233)	29,583	42,033	29
Customer Deposits (235)			30
Taxes Accrued (236)	38,798	38,798	31
Interest Accrued (237)	2,916	3,440	32
Other Current and Accrued Liabilities (238)	7,726	6,993	33
Total Current and Accrued Liabilities	82,971	93,827	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	692,558	692,558	38
Total Liabilities and Other Credits	1,532,307	1,530,430	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,195,359	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,195,359	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	775,018	0	0	0	9
Total Accumulated Provision	775,018	0	0	0	
Net Utility Plant	1,420,341	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	741,001				741,001	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,371				37,371	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,530				1,530	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	38,901	0	0	0	38,901	13
Debits during year						14
Book cost of plant retired	4,884				4,884	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,884	0	0	0	4,884	19
Balance End of Year	775,018	0	0	0	775,018	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land not in use	637			637	2
Total Nonutility Property (121)	637	0	0	637	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	637	0	0	637	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,280	6,942
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,280	6,942

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	204,992	1
Changes during year (explain):		2
Balance end of year	204,992	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	10/01/1998	11/01/2005	4.25%	35,420	1
Total Bonds (Account 221):				35,420	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Municipality	12/31/1991	12/31/2011	5.00%	80,583	1
Total for Account 223				80,583	
Other Long-Term Debt (224)					
Water's Share of Promissory Note	03/01/1999	03/01/2009	3.75%	190,000	2
Total for Account 224				190,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	38,798	1
Accruals:		
Charged water department expense	41,596	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>41,596</u>	
Taxes paid during year:		
County, state and local taxes	38,798	6
Social Security taxes	2,528	7
PSC Remainder Assessment	270	8
Other (explain):		
NONE		9
Total payments and other debits	<u>41,596</u>	
Balance end of year	<u><u>38,798</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Mortgage Revenue Bonds - 1998	348	1,998	2,087	259	2
Subtotal	348	1,998	2,087	259	
Advances from Municipality (223)					
Advance from Municipality	0	4,432	4,432	0	3
Advance from Municipality - Trust Fund	0			0	4
Subtotal	0	4,432	4,432	0	
Other long-Term Debt (224)					
Water Share Prommissory Note	3,092	7,925	8,360	2,657	5
Subtotal	3,092	7,925	8,360	2,657	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,440	14,355	14,879	2,916	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	692,558	0	0	0	0	692,558	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	692,558	0	0	0	0	692,558	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	20,731	2
Total (Acct. 124):	20,731	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	53,739	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	53,739	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS BILLINGS FOR SERVICES	2,263	11
Total (Acct. 143):	2,263	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	24,676	12
Total (Acct. 145):	24,676	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED WATER TOWER PAINTING COST (AUTH:5/17/1994)	3,640	15
Total (Acct. 183):	3,640	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
DUE TO DEBT SERVICE FUND	29,583	16
Total (Acct. 233):	29,583	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,180,730	0	0	0	2,180,730	1
Materials and Supplies	6,611	0	0	0	6,611	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	758,009	0	0	0	758,009	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	692,558	0	0	0	692,558	6
Other (specify):					0	7
Average Net Rate Base	736,774	0	0	0	736,774	
Net Operating Income	73,847	0	0	0	73,847	8
Net Operating Income as a percent of Average Net Rate Base	10.02%	N/A	N/A	N/A	10.02%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	204,992	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	215,675	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	420,667	
Net Income		
Net Income	60,216	5
Percent Return on Proprietary Capital	14.31%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

ADDED NINE WATER SERVICES
ADDED ELEVEN 5/8"X3/4" METERS
ADDED TWO 3" METERS
JUNKED 46 METERS

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

PSC AUTHORIZATION DATE: 05/17/1994

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response received 10/21/03:
Elaine:

The following are responses to this letter by number.

The Due to General Fund could be classified as part of the fire protection charge. I run all revenue and expenses of the water department through our general fund and then balance the "due to" and "due from" at year end. Although the balance could be construed to be from many sources, the last entry was the fire protection charge of \$96,788, so I feel justified in saying the balance is from that entry.

On page W-4, account 474 should be: Other Miscellaneous charges \$2,518. The water services were reclassified by my auditors as you required.

Please correct page W-16 as follows: add one 1" service under column f and decrease one 2" service under column f. Our Utility Superintendent made the correction as one commercial service was wrongly classified on past reports.

The January 1 plant balance had a minor adjustment by the auditors last year after the PSC report was filed. I will be sure to use the correct amounts in the future

Jon A. Pfeilsticker

Clerk-Treasurer

email sent 10/8/03:
Dear Mr. Pfeilsticker:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-18, an amount is reported in Account 145 described as "DUE FROM GENERAL FUND". Please provide more detail regarding this amount such as a short list.
2. On Page W-4, an amount is reported in Account 474 described as "WATER SERVICES PAID BY CUSTOMERS". This entry should have been reported in Account 271, Contributions in Aid of Construction, not Account 474.

FINANCIAL SECTION FOOTNOTES

Therefore, the utility should make an adjustment to transfer the \$30,815 from Account 216 to Account 271, effective 1/1/03 so the dollars are properly in Account 271 prior to making the new CIAC accounting changes which become effective in 2003. Please confirm that entry will be made.

3. On Page W-16, a 2-inch service is reported retired. The footnote indicates a service was "removed". However, on Page W-8, corresponding dollars are not retired from Account 345, Services. Please furnish an explanation.

4. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the plant balance reported on Page F-6 of the prior year report. The difference is immaterial in 2002, but please be sure to use the correct number in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	265,309	1
Total Sales of Water	265,309	
Other Operating Revenues		
Forfeited Discounts (470)	814	2
Other Water Revenues (474)	33,333	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	34,147	
Total Operating Revenues	299,456	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	77,608	5
General Operating Expenses (680-690)	65,394	6
Total Operation and Maintenance Expenses	143,002	
Other Operating Expenses		
Depreciation Expense (403)	37,371	7
Amortization Expense (404)	3,640	8
Taxes (408)	41,596	9
Total Other Operating Expenses	82,607	
Total Operating Expenses	225,609	
NET OPERATING INCOME	73,847	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	627	31,323	100,892	4
Commercial	133	20,793	43,455	5
Industrial	1	819	2,619	6
Total Metered Sales to General Customers (461)	761	52,935	146,966	
Private Fire Protection Service (462)	5		2,816	7
Public Fire Protection Service (463)	1		96,788	8
Other Sales to Public Authorities (464)	29	7,381	18,739	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	796	60,316	265,309	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE	n/a			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	96,788	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	96,788	
Forfeited Discounts (470):		
Customer late payment charges	814	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	814	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	503	7
Other (specify): OTHER MISCELLANEOUS CHARGES FOR SERVICES	2,015	8
WATER SERVICES PAID BY CUSTOMERS	30,815	9
Total Other Water Revenues (474)	33,333	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	40,843	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	15,720	3
Chemicals (630)	1,895	4
Supplies and Expenses (640)	10,077	5
Repairs of Water Plant (650)	7,401	6
Transportation Expenses (660)	1,672	7
Total Plant Operation and Maintenance Expenses	77,608	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	19,044	8
Office Supplies and Expenses (681)	6,176	9
Outside Services Employed (682)	6,231	10
Insurance Expense (684)	2,856	11
Employees Pensions and Benefits (686)	29,068	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	2,019	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	65,394	
 Total Operation and Maintenance Expenses	143,002	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		38,798	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		530	2
Net property tax equivalent		38,268	
Social Security		3,058	3
PSC Remainder Assessment		270	4
Other (specify): NONE			5
Total tax expense		41,596	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pepin				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221438				3
County tax rate	mills		8.994068				4
Local tax rate	mills		7.193296				5
School tax rate	mills		11.359992				6
Voc. school tax rate	mills		1.997419				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.766213				10
Less: state credit	mills		1.539890				11
Net tax rate	mills		28.226323				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.193296				14
Combined School Tax Rate	mills		13.357411				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.550707				17
Total Tax Rate	mills		29.766213				18
Ratio of Local and School Tax to Total	dec.		0.690404				19
Total tax net of state credit	mills		28.226323				20
Net Local and School Tax Rate	mills		19.487561				21
Utility Plant, Jan. 1	\$	2,175,975	2,175,975				22
Materials & Supplies	\$	6,942	6,942				23
Subtotal	\$	2,182,917	2,182,917				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,182,917	2,182,917				26
Assessment Ratio	dec.		0.903200				27
Assessed Value	\$	1,971,611	1,971,611				28
Net Local & School Rate	mills		19.487561				29
Tax Equiv. Computed for Current Year	\$	38,422	38,422				30
Tax Equivalent per 1994 PSC Report	\$	38,798					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	38,798					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,424		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	141,514		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,897		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	170,835	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,078		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,562		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	140,640	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	103		21
Structures and Improvements (331)	74,311		22
Water Treatment Equipment (332)	370,103		23
Total Water Treatment Plant	444,517	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,399		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			5,424	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			141,514	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,897	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	170,835	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			5,078	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			135,562	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	140,640	
WATER TREATMENT PLANT				
Land and Land Rights (330)			103	21
Structures and Improvements (331)			74,311	22
Water Treatment Equipment (332)			370,103	23
Total Water Treatment Plant	0	0	444,517	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			10,399	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	261,337		26
Transmission and Distribution Mains (343)	767,911		27
Fire Mains (344)	0		28
Services (345)	161,105	30,815	29
Meters (346)	61,748	3,087	30
Hydrants (348)	121,082		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,383,582	33,902	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,373		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	10,604		37
Other General Equipment (379)	14,551	239	38
Other Tangible Property (390)	0		39
Total General Plant	26,528	239	
Total utility plant in service directly assignable	2,166,102	34,141	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,166,102	34,141	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			261,337 26
Transmission and Distribution Mains (343)			767,911 27
Fire Mains (344)			0 28
Services (345)			191,920 29
Meters (346)	4,884		59,951 30
Hydrants (348)			121,082 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,884	0	1,412,600
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,373 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			10,604 37
Other General Equipment (379)			14,790 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	26,767
Total utility plant in service directly assignable	4,884	0	2,195,359
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,884	0	2,195,359

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			5,895	5,895	1
February			5,360	5,360	2
March			5,392	5,392	3
April			5,664	5,664	4
May			6,707	6,707	5
June			6,383	6,383	6
July			7,593	7,593	7
August			6,737	6,737	8
September			6,579	6,579	9
October			6,005	6,005	10
November			6,412	6,412	11
December			6,183	6,183	12
Total annual pumpage	0	0	74,910	74,910	
Less: Water sold				60,316	13
Volume pumped but not sold				14,594	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				4,044	16
Volume related to equipment/system malfunction				2,665	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,709	19
Volume pumped but unaccounted for				7,885	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				430	23
Date of maximum: 6/25/2002					24
Cause of maximum: DRY WEATHER					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				110	26
Date of minimum: 8/12/2002					27
Total KWH used for pumping for the year				161,548	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1324 EAST PROSPECT STREET	#3	327	16	576,000	Yes	1
1600 14TH AVENUE EAST	#4	128	16	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 3	WELL #4		1
Location	1324 E PROSPECT STREET	160 14TH AVENUE EAST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	UNIVERSAL		5
Year Installed	1992	1976		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,200		8
Pump Motor or Standby Engine Mfr	CROWN	US ELECTRIC		10
Year Installed	1992	1992		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WTP #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1983	1961		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	192	160		6
Total capacity in gallons (actual)	100,000	424,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.4000	1.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	0	0	0	0	0	1
M	D	1.500	360	0	0	0	360	2
M	D	2.000	578	0	0	0	578	3
M	D	4.000	4,117	0	0	0	4,117	4
M	D	6.000	44,966	0	0	0	44,966	5
M	D	8.000	28,336	0	0	0	28,336	6
M	D	10.000	1,724	0	0	0	1,724	7
Total Within Municipality			80,081	0	0	0	80,081	
Total Utility			80,081	0	0	0	80,081	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	655	0	0	0	655	60	1
M	1.000	176	2	0	1	179	20	2
M	1.250	9	0	0	0	9	2	3
M	1.500	11	7	0	(1)	17	0	4
M	2.000	18	0	1	(1)	16	6	5
M	3.000	5	0	0	0	5	2	6
M	4.000	14	0	0	0	14	12	7
M	6.000	1	0	0	0	1	0	8
M	8.000	1	0	0	0	1	1	9
Total Utility		890	9	1	(1)	897	103	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	663	11	33	0	641	59	1
0.750	363	0	5	0	358	44	2
1.000	24	0	2	0	22	1	3
1.250	1	0	0	0	1	0	4
1.500	18	0	0	0	18	3	5
2.000	13	0	1	0	12	2	6
3.000	7	2	5	0	4	0	7
4.000	4	0	0	0	4	0	8
Total:	1,093	13	46	0	1,060	109	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	431	41	0	0	0	169	641	1
0.750	196	64	1	6	0	91	358	2
1.000	1	9	0	6	0	6	22	3
1.250	0	1	0	0	0	0	1	4
1.500	0	9	0	3	0	6	18	5
2.000	0	4	0	8	0	0	12	6
3.000	0	0	0	3	0	1	4	7
4.000	0	1	1	1	0	1	4	8
Total:	628	129	2	27	0	274	1,060	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	115				115	2
Total Fire Hydrants	115	0	0	0	115	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	115
Number of distribution system valves end of year:	194
Number of distribution valves operated during year:	194

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

2" SERVICE REMOVED FROM CRYSTAL DOW PROPERTY AS ALSO HAD A 1" SERVICE AND NO LONGER REQUIRED TWO SERVICES (FORMER LAUNDROMAT).

1-1/2" SERVICE COUNT ADJUSTED FOR ONE REMOVED IN PRIOR YEAR BUT OMITTED FROM REPORTS.

NEW SERVICES PAID BY PROPERTY OWNERS. 9 SERVICES WERE TO NEW DEVELOPMENT AREA AND 1 WAS TO EXISTING HOME PREVIOUSLY ON PRIVATE WELL.

Please correct page W-16 as follows: add one 1" service under column f and decrease one 2" service under column f. Our Utility Superintendent made the correction as one commercial service was wrongly classified on past reports.
